

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1336
92ND GENERAL ASSEMBLY

Reported from the Committee on Tax Policy, May 5, 2004, with recommendation that the House Committee Substitute for Senate Committee Substitute for Senate Bill No. 1336 Do Pass.

STEPHEN S. DAVIS, Chief Clerk

4806L.07C

AN ACT

To amend chapters 41 and 143, RSMo, by adding thereto two new sections relating to the creation of a Missouri military family relief fund.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapters 41 and 143, RSMo, are amended by adding thereto two new sections, to be known as sections 41.216 and 143.822, to read as follows:

41.216. 1. Subject to appropriation, the adjutant general shall have the power to make grants from the Missouri Military Family Relief fund to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States and who have been called to active duty between September 11, 2001, and December 31, 2010, by the president. A command sergeant major of the Missouri national guard, a command sergeant of a reserve component or its equivalent, and a representative of the Missouri veterans' commission shall establish eligibility criteria for the grants by the promulgation of rules and regulations.

2. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

143.822. 1. In each taxable year beginning on or after January 1, 2004, each individual or corporation entitled to a tax refund in an amount sufficient to make a designation under this section may designate that one dollar or any amount in excess of one dollar on a single return, and two dollars or any amount in excess of two dollars on a combined return, of the refund due be credited to the Missouri Military Family Relief fund. If any individual or corporation that is not entitled to a tax refund in an amount sufficient to make a designation under this section wishes to make a contribution to the Missouri Military Family Relief fund, such individual or corporation may, by separate check, draft, or other negotiable instrument, send in with the payment of taxes, or may send in separately, that amount, clearly designated for the Missouri Military Family Relief fund, the individual or corporation wishes to contribute. The department of revenue shall deposit such amount to the Missouri Military Family Relief fund as provided in subsection 2 of this section.

2. The director of revenue shall transfer at least monthly all contributions designated by individuals under this section, less one percent of the amount in the fund at the time of the transfer during fiscal year 2005, to be deposited in the state general revenue fund, to the state treasurer for deposit to the "Missouri Military Family Relief Fund", which is hereby created. The fund shall be administered by a command sergeant major of the Missouri national guard, a command sergeant of a reserve component or its equivalent, and a representative of the Missouri veterans' commission. The amount transferred under this subsection shall be for fiscal year 2005 only and shall not exceed seventy thousand dollars.

3. The director of revenue shall transfer at least monthly all contributions designated by the corporations under this section, less an amount sufficient to cover the cost of collection and handling by the department of revenue, to the state treasurer for deposit to the Missouri Military Family Relief fund.

4. A contribution designated under this section shall only be transferred and deposited in the Missouri Military Family Relief fund after all other claims against the refund from which such contribution is to be made have been satisfied.

5. The state treasurer shall distribute moneys deposited in the Missouri Military Family Relief fund in accordance with the provisions of section 41.216, RSMo.

6. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.

7. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

8. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

(1) The provisions of the new program authorized under this section shall automatically sunset six years after the effective date of this section unless reauthorized by an

act of the general assembly; and

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset twelve years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset.

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